



Georgia Department of Revenue

DeKalb County Local Ad Valorem Tax Facts

Caution: By viewing the web pages at the Georgia Local Government Services Division's website, taxpayers should obtain a general understanding of the property tax laws of Georgia that apply statewide. This page contains local information about a specific county. While every attempt has been made to include everything a taxpayer needs to know, mistakes are possible and taxpayers should contact their local tax officials for verification and clarification of the information found on this page. Information on this page was current as of 05/09/2014.

LOCAL TAX OFFICIALS

Tax Commissioner

Claudia G. Lawson
4380 Memorial Drive, Suite 100
Decatur, Ga. 30032
(404)298-4000
Fax: (404)298-3040
Email: proptax@dekalbcountyga.gov
Website: www.yourdekalb.com/taxcommissioner
Pay Tax Online: www.yourdekalb.com/taxcommissioner

Chairman of the Board of Tax Assessors

Robert A. Burroughs
120 West Trinity Place, Room 208
Decatur, Ga. 30030
(404)371-0841
Fax: (404)371-2791
Website: www.yourdekalb.com/propappr

Chief Appraiser

Calvin Hicks
120 West Trinity Place, Room 208
Decatur, Ga. 30030
(404)371-0841
Fax: (404)371-2791
Website: www.yourdekalb.com/propappr

Chairman of the Board of Commissioners

Burrell Ellis, Jr.
1300 Commerce Drive
Decatur, Ga. 30030-3221
(404)371-7004
Website: www.yourdekalb.com/boc

PROPERTY TAX RETURNS Property tax returns must be filed with the DeKalb County Board of Tax Assessors between January 1 and April 1 of each year. The taxpayer may elect not to file a property tax return if there have been no changes that would affect the value of their property from the previous year.

HOMESTEAD EXEMPTIONS Homestead exemptions may be claimed against the taxable value of your home as long as you own and occupy the home as your primary domicile on January 1 of the year in which the exemption is being claimed. The home must be your legal residence for all purposes whatsoever including the registration of your vehicle and filing of your Georgia state income taxes.

Application for the basic homestead exemption may be submitted in person, by mail or online at www.yourdekalb.com/taxcommissioner.

Homestead exemption applications are accepted year-round. Current year exemptions must be applied for January 2 through April 1. Applications received after April 1 will be processed for the following year.

This section describes special local homestead exemptions that apply only in this county. Statewide homestead exemptions are also available and may in certain situations be added to the local exemptions.

The following local homestead exemptions are offered in this county:

HOMESTEAD EXEMPTION & QUALIFICATION SUMMARY

Exemption Code and Type	County General	County Bond	School General	State	Age	GA Net Income	Gross Income	Fed. Adj. Gross	Ga. Law
H1 - Basic Homestead Exemption	10,000	0	12,500	2,000	n/a	n/a	n/a	n/a	HR789, 1983

H3* - Senior - 62	10,000	0	All	2,000	62	10,000	n/a	n/a	HR793
H3* - Disabled	10,000	0	All	2,000	n/a	10,000	n/a	n/a	HR793
H4* - Senior - 65	14,000	14,000	All	All	65	10,000	n/a	n/a	HB1649, 1721
H5 - Disabled Vet	67,555	67,555	70,055	67,555	n/a	n/a	n/a	n/a	SB667, SB668, 1992
H6* - Senior - 65	14,000	14,000	16,500	All	65	15,000	n/a	n/a	HB1649, 1995 HB1721, 1988
H6* - Disability DeKalb	14,000	14,000	16,500	2,000	n/a	15,000	n/a	n/a	
H7** - Partial School	10,000	0	22,500	2,000	62	n/a	n/a	16,000	HR793, 1982
H7** - Disability Partial School	10,000	0	22,500	2,000	n/a	n/a	n/a	16,000	HR793, 1982
H8** - Senior - 65	14,000	14,000	22,500	All	65	n/a	n/a	16,000	HR793, 1982
H9 - Senior - 70***	10,000	0	All	All	70	n/a	n/a	81,486	HB2151, 1992
H10 - Disabled Vet School	67,555	67,555	ALL	All	65	n/a	n/a	10,000	

*Social Security benefits and most retirement income up to \$63,408 are not included when calculating income for a married couple; \$31,704 for singles.

** Social Security benefits, railroad retirement and disability benefits are excluded when calculating income.

***Federal Adjusted Gross PLUS municipal bonds.

Property Assessment Freeze – Persons who qualify for homestead exemption may also qualify for the property assessment freeze. This means that the value for the county operations portion of the tax bill will be frozen at the base year value in which the freeze application is made. The freeze will not affect city, school or state taxes. The freeze will expire in 2017. (HB595, 2006)

http://www.legis.ga.gov/legis/2005_06/search/hb595.htm

New State-wide Exemptions

Exemption for un-remarried spouse of Peace Officers and Firefighters killed in the line of duty – Provides for a total tax exemption for the un-remarried surviving spouse of a peace officer or firefighter who was killed in the line of duty from all ad valorem property taxes. This will not affect any special assessments assigned to the property (sanitation, stormwater or streetlights, etc.) This exemption must be applied for in person.

Senior (age 65) state ad valorem exemption – Seniors who are eligible for homestead exemption and are age 65 can be exempted from state ad valorem taxes on their property.

Disabled Vet 60,000 Plus an Additional Sum - The additional sum is determined according to an index rate set by United States Secretary of Veterans Affairs.

Other Local Exemptions

City of Atlanta - exemptions are granted along with County exemption

Atlanta Homestead Description	Homestead Code	Age or Disability %	Income Requirements	City Library, Parks & General	City Bond	School Board	School Bond
Basic	A1	N/A	N/A	30,000	0	30,000	0
Basic + School Bond (SNR)	A3	62	GA Net less than 10,000	30,000	0	30,000	10,000
Senior + School Bond	A4F*	65	GA Net less than 40,000	40,000	0	30,000	10,000
Disability Veteran	A5	100%	N/A	67,555	67,555	67,555	67,555
Disability + Special School	A6	100%	GA Net less than 25,000	30,000	0	55,000	25,000
Senior + Special School	A6F*	65	GA Net less than 25,000	40,000	0	55,000	25,000

* This exemption freezes your City of Atlanta taxable assessment for the following levies: City Operations, City Bonds, and City Parks and City Libraries.

City of Avondale - local exemptions are not awarded

City of Brookhaven – The basic homestead exemption is granted along with County exemption.

- Basic homestead exemption of \$20,000
- Elderly persons 65 and older exemption of \$34,000

City of Chamblee - The basic homestead exemption is granted along with County exemption. Elderly exemptions are applied for with the City of Chamblee.

- Basic homestead exemption of \$30,000
- Elderly persons 65 and older and disabled persons that are 100% disabled can receive a 100% exemption from ad valorem taxes

City of Clarkston – Seniors age 65 may apply for additional 20,000 exemption from the assessed value of their property when they qualify for homestead exemption.

City of Decatur - exemptions are applied for with the City of Decatur

- Basic homestead exemption of \$20,000
- Elderly persons 65 and older can receive an additional \$1,000 on regular homestead
- Seniors age 62 and older with an income less than \$25,000 can receive an exemption of \$10,000 for city operations and \$50,000 for school purposes
- Seniors age 62 and older with an income less than \$10,000 can receive an exemption of \$10,000 for school operations
- Seniors age 70 and older can receive an exemption of \$40,000 for school operations
- Seniors age 80 and older with an income less than \$40,000 can receive an exemption of 100% of assessed value for school purposes
- Disabled persons that are 100% disabled per the Department of Veterans Administration can receive an exemption of \$*60,000 plus

All exemptions are subject to income requirements as well as age requirements.

*The city commissioner/school board may set the exemption from \$10,000 to \$50,000

City of Doraville - exemptions are awarded along with the county exemptions

- Basic homestead exemption of \$25,000
- Elderly persons age 70 and older can receive 100% city tax exemption

City of Dunwoody

- Basic exemption- 10,000 plus a 1 mill reduction off assessed value Senior exemption- age 65 with 15,000 or less GA NET income 14,000 plus a 1 mill reduction off assessed value

City of Lithonia – city exemptions are awarded with the county exemptions

- Basic homestead exemption of \$2,000
- Elderly persons 65 and older and disabled persons with net income less than \$4,000 can receive an additional exemption of \$2,000

City of Pine Lake - exemption is granted along with County exemption

- Basic homestead exemption of \$4,000

City of Stone Mountain - local exemptions are applied for with the City of Stone Mountain

- Elderly persons age 62 or older with an income of less than \$10,000 can receive an exemption of \$20,000 for city operations

FREEPORT LEVEL ONE EXEMPTIONS DeKalb County voters have elected to exempt the following types of commercial and industrial inventory:

- Class 1 - Raw materials and goods in process of manufacture - 100% exemption
- Class 2 - Finished goods produced in Georgia within the last 12 months - 100% exemption
- Class 3 - Finished goods stored in Georgia within the last 12 months and destined for shipment out-of-state - 100% exemption

The City of Atlanta in DeKalb County has elected to exempt 20% of all qualified Level 1 freeport inventory.

The deadline for filing an application for freeport exemption with the Board of Tax Assessors is April 1 to receive the full exemption.

AD VALOREM TAX PAYMENTS Ad valorem taxes are collected by the Tax Commissioner. Taxes are due in two equal installments. The installment due dates are September 30 and November 15. Payments received or postmarked after the installment deadlines incur a 5% late payment penalty. If paying in full with one payment, that payment must be received by the first installment deadline in order to avoid penalty. Interest at the rate of 1% per month plus fi.fa. and applicable levy fees are charged after December 31.

The first installment due date for 2014 is September 30, 2014.

VALUATION APPEALS If the assessors disagree with the taxpayer's returned value, they will change the value and a notice of assessment will be sent to the taxpayer. If the taxpayer wishes to appeal the change, the appeal must be sent to the Board of Tax Assessors and postmarked no later than 45 days from the date of the notice. Beginning 01/01/11 all taxable real property will be sent a notice of assessment.

AD VALOREM TAX REFUNDS If a taxpayer discovers they have paid taxes that they believe were illegal or erroneous, they may request a refund within 3 years of the date of payment. The claim for refund should be filed in writing with the county governing authority within three years after the date of payment.

MOTOR VEHICLE REGISTRATION DeKalb County is on the 12-month staggered registration system. Tag and title office locations may be found at:

Main Office

4380 Memorial Drive, Suite 100
Decatur, Ga. 30032
(Inside I-285 at Northern Ave. across
Memorial Dr. from the DeKalb Jail)

North Office

1358 Dresden Drive, NE
Atlanta, Ga. 30319
(2 blocks East of the Brookhaven MARTA Station)

South Office

The Gallery at South DeKalb Mall
2801 Candler Rd., Suite 66
Decatur, Ga. 30034

Vehicle owners must renew their registration and pay the ad valorem tax every year with the Tax Commissioner during the 30 day period which ends on their birthday. If the vehicle is owned by more than one person, then the birthday of the person's name that appears first on the title is used to determine the registration period. Newly acquired vehicles must be registered within 30 days. Motor vehicles purchased on or after March 1, 2013, and titled in this State are exempt from sales and use tax and annual ad valorem tax—also known as the "birthday tax." The taxes are replaced by a one-time tax that is imposed on the fair market value of the vehicle called the Title Ad Valorem Tax Fee (TAVT).

MOBILE HOME TAXATION

Mobile Home Location Permits Taxpayers locating a mobile home in DeKalb County must apply to the Tax Commissioner for a location permit within 30 days of permanent placement of the home in the county and then annually thereafter between January 1 and May 1. Mobile homes that are temporarily located in the county and are owned by a business that is not located in the county should notify the Board of Tax Assessors of their presence to avoid being cited for failure to apply for the location permit.

Mobile Home Returns Owners of mobile homes that are located in the county on January 1 must return the mobile home for taxation to the Tax Commissioner on or before May 1 of each year at the same time they apply for the location permit.

INTANGIBLE RECORDING Every holder of a long-term note secured by real estate must have the security instrument recorded in the county where the real estate is located within 90 days. In DeKalb County the Clerk of the Superior Court is responsible for collecting intangible recording tax. The Clerk's office can be contacted at:

DeKalb County Clerk of Superior Court
Linda Carter
556 N. McDonough St.
207 DeKalb Courthouse
Decatur, Ga. 30030-3221
Attn: Real Estate Division
(404)371-2836

The tax for recording the note is at the rate of \$1.50 for each \$500.00 or fractional part of the face amount of the note.

OTHER INFORMATION

Independent School Systems The Cities of Atlanta and Decatur have an independent school system from DeKalb County schools.

City Tax The DeKalb County Tax Commissioner is responsible for collecting city ad valorem taxes on real and personal property in the Cities of Atlanta, Avondale, Brookhaven, Chamblee, Clarkston, Doraville, Dunwoody, Lithonia, Pine Lake and Stone Mountain. The City of Decatur collects their own city taxes:

City of Decatur
P.O. Box 220
Decatur, Ga. 30031
Phone: 404-298-3068

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